



Employment Security Division
Contributions Section
500 E. Third Street
Carson City, NV 89713-0030
<http://nui.nv.gov>
775-684-6300

March 2025 QUARTERLY NEWSLETTER

Nevada Unemployment Insurance (NUI) Implementation

The UI Modernization project is being implemented in two phases. The first phase, which focused on UI Contributions and included NUI ESS, was launched in February 2024. The project team has since been working on the upcoming Benefits rollout, scheduled to go live this summer.

This phase will primarily target claimants, but it will also introduce updates to NUI ESS that will improve efficiency for employers and Third-Party Administrators (TPAs). Employers and TPAs will be responding to the Notice of Claim Filing and eligibility Fact-Finding directly through NUI ESS, streamlining the process and ensuring timely responses. Additionally, new web features will consolidate Tax and Benefits services into a single platform, making it easier to manage UI responsibilities.

More details on these NUI ESS changes will be shared in the June Newsletter.

Taxable Wage Base for 2025

Effective January 1, 2025, the taxable wage base for the 2025 calendar year is \$41,800. To ensure accurate filing, employers utilizing a Third-Party Administrator or software product should verify that the taxable wage base and the 2025 tax rate are both updated to reflect the correct figures.

Unemployment Insurance (UI) taxes that are payable to the Employment Security Division are paid on an individual's wages up to the taxable wage base during a calendar year. Although total wages paid to each employee must be reported to the Division each quarter, any wages paid to an individual which exceeds that amount during the calendar year are not taxed.

Address Updates

Please review your mailing address on your account to ensure you receive the most current information. To update, choose one of the following options:

- **Online:** Employer can visit <http://nui.nv.gov/ess> and navigate to the More tab, go to the Employer Information panel and select Manage Names and Addresses.
- **Phone:** Employer may contact our Registration Unit at (775) 684-6310.
- **Email:** Employer can email request to registration1@detr.nv.gov.

UI Account Number vs Modified Business Tax Number

Liable employers within the State of Nevada must register with the Employment Security Division to obtain an Unemployment Insurance (UI) Account number for quarterly filing purposes. When an employer registers with the Employment Security Division, a notification is sent to the Department of Taxation which initiates a Modified Business Tax number assignment by their agency. For any questions or information pertaining to modified business tax accounts please contact the Department of Taxation at (866) 962-3707.

Business Closures

When you close or sell your business, you must log into nui.nv.gov and select “Report Closure of Business” or contact the Employment Security Division to discontinue your Unemployment Insurance account. Upon completion, the Department of Taxation will be notified and process the automatic closure of your Modified Business Account. Once payroll has been reported through the date of sale or closure of the business, no further reporting should be completed on your account unless payroll resumes.

A merger or acquisition must be reported from the successor (purchaser) account. To report a merger, log into the employer portal at nui.nv.gov/ess. From the summary screen, click the Request a Merger or Acquisition Hyperlink. Follow the prompts to enter the predecessor account's information.

New Hire Reporting

Federal welfare legislation requires all employers to report newly hired, or rehired employees, to a designated state agency. In Nevada, new hire information must be reported to the Employment Security Division within 20 days of new hire or within 60 days of rehire. The method of reporting is at the discretion of the employer. Secure File Transfer Protocol is preferred; however, employers may submit New Hire Reporting forms by mail or by fax to (775) 684-6379. If you encounter issues logging into your FTP account and need assistance, please have your IP address and username ready and contact the New Hire unit for further assistance at (775) 684-6370.

Trouble Shooting Common Errors with the Quarterly Filing Process

Electronic Filing Required

Nevada Administrative Code (NAC) Chapter 612-Unemployment Compensation requires electronic filing of unemployment insurance contributions reports:

1. After July 1, 2018 any employer and employing unit subject to NRS Chapter 612 shall file, by electronic means, all quarterly wage and tax reports required by NRS 612.535 – 612.580, except as provided in section 2.
2. An employer or employing unit may request a waiver when the employer has established, to the satisfaction of the Administrator, that there is a lack of automation, a severe economic hardship, or other good cause. An approved waiver shall be valid for a period of not less than 24 months.

Simple step by step instructions are available at the ESS website: https://ui.nv.gov/PDFS/E-FILE_WAIVER_and_Instructions_Final_02-06-2020.pdf

The secure Employer Self-Service (ESS) portal is to be utilized to file all required unemployment insurance contribution reports, to include wage corrections (regular and out-of-state) and correction request from Audit/Investigation filings. NUI allows employers to file utilizing manual entry, EFW2 upload, Comma Separated Value (CSV), Excel or tab delimited files(.txt). Any questions about using ESS can be directed to the Online Reporting Help Desk, at (866) 429-9757 or [easu@detr.nv.gov](mailto: easu@detr.nv.gov) during regular business hours.

EFW2 File Rejection Errors

When uploading an EFW2 file, the NUI system will display errors instantly upon attempt to upload and does not require checking back later for results of the request. All errors will need to be corrected prior to uploading into the system. NUI will no longer accept duplicated report submissions. Any errors located after EFW2 submission will need to be corrected through submittal of a wage correction online.

Please note: Changes have been made to column 360-373 of the EFW2 filing specifications to include Out of State wage filing taxable wage deductions.

ACH Debit

Prior to making an online ACH Debit payment, there must be a balance due on the account. The online system automatically calculates the amount due once the Contributions report is filed. ACH Debit payments can be posted to the employer account the same day or scheduled in advance for up to 30 days in the future.

IMPORTANT NOTE: Before making a UI tax payment by ACH Debit for the first time, a payment channel must be created at <http://nui.nv.gov/ess> by going to the more actions tab and selecting Manage Payment Channels. Any questions regarding payments by ACH Debit can be directed to the Online Payment Help Desk, at (775) 684-6345 during regular business hours.

Please note: Debit blocks protect your bank account from unauthorized electronic charges. Employers utilizing a debit blocker are required to authorize payments to the Employment Security Division. You must communicate with your financial institution to authorize these payments.

ACH Credit

To ensure proper posting of your ACH Credit payments, prior to submission of your ACH Credit NACHA file please ensure the CCD or CTX formatting is correct and contains the **Employer Name or DBA, Federal Identification Number and Account Number**. Payments submitted to the agency with incomplete and/or inaccurate information do not apply to an account and are placed into a suspension file until information is obtained to release the payments to the accurate employer account. Each quarter the agency receives about a thousand incomplete or inaccurate payment formats which get placed into the suspension file. If you have made a payment that has not posted to your account, please send proof of the payment to the agency at [eps@detr.nv.gov](mailto: eps@detr.nv.gov) or fax to (775) 684-6351.

Refunds

Credits are the result of overpayments. Please ensure you are paying your UI taxes at the accurate yearly rate. You may request a refund by entering a request through your online Employer Self-Service portal at <http://nui.nv.gov/ess>, and selecting the **Request a Refund** link.

IMPORTANT NOTE: Time frames for refunds to be issued cannot be given when contacting DETR. Refund requests require an audit to the account and are processed in the order in which they are received. Please feel free to utilize your credit toward future filings to avoid waiting on a refund.

Tax refund checks will be issued to the same business entity which is responsible for payment of unemployment insurance tax. The "Pay to the Order" will list the corporate name or doing business as listed on the account. Refunds will not be issued on payments which were received within the last 30 days. This allows time for the payments to be processed through your financial institution prior to refund issuance.

Responding to Notice of Claims Filing (Launching Summer 2025)

Starting in Summer 2025, employers will receive claims filing notices both by mail and through the ESS portal. However, all responses are expected to be submitted online through the ESS portal. This transition streamlines the process, ensuring faster communication and improved efficiency. Employers are encouraged to monitor their ESS accounts regularly and prepare for this change. Training materials and further announcements will be provided ahead of the launch.

Benefits Correspondence

To view benefits correspondence, Employers can visit <http://nui.nv.gov/ess> and navigate to the More tab, go to the View Letters panel and select Benefits Correspondence tab.

Notice of Claim Filed

To upload supporting documentation to notices of claim filed, Employers can visit <http://nui.nv.gov/ess> and navigate to the More Actions in the Account panel, go to the Notice of Claim Filed panel and select Upload Notice of Claim File Response.

Contact Us

Electronic Payment System Desk

eps@detr.nv.gov

ACH Credit & Debit applications, electronic payment inquiries

Registration Unit

registration1@detr.nv.gov

Liability questions, Nevada Business Registration, opening and closing account, address changes, entity changes

New Hire Unit

newhire@detr.nv.gov

Reporting for hiring of new employees

Rate Unit

rates1@detr.nv.gov

Rate questions, Mergers and Acquisitions

Employer Account Services Uniteasu@detr.nv.gov

Reporting wages or reporting issues, refunds, waivers, payment allocation

Collectionscollect@detr.nv.gov

Payment agreements, collection activity, Sub-Contractor Certifications

ESS Internet HelpESSInternetHelp@detr.nv.gov

General help, password assistance, Power of Attorney information